

FEDERAL IDENTIFICATION NUMBER:
35-1128833

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 W. WASHINGTON ST., E418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

UNIT NAME:
PULASKI COUNTY PUBLIC LIBRARY

COUNTY:
PULASKI COUNTY

ID: 66-5-191
(State Board of Accounts USE ONLY)

ANNUAL LIBRARY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

LAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2010

CONTENTS:

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
PART 3 - DISBURSEMENTS REPORT BY FUND
PART 4 - CASH AND INVESTMENTS
PART 5 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
PART 6 - INTERGOVERNMENTAL EXPENDITURES
PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS (NOT USED FOR 2009)
PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS (NOT USED FOR 2009)
PART 9 - REPORT ON GENERAL FIXED ASSETS (NOT USED FOR 2009)
PART 10 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

PRINTED NAME OF OFFICIAL: MACKENZIE LEDLEY

ADDRESS: 121 S. RIVERSIDE DR.

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: WINAMAC

EMAIL ADDRESS: MLEDLEY@PULASKICOUNTY.LIB.IN.US

ZIP: 46996-0000

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191

CASH UNITS ONLY

COUNTY: PULASKI COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Funds</u>	<u>Beginning Cash</u> <u>Fund Balances</u> <u>01/01/2010</u>	<u>2010</u> <u>Receipts</u>	<u>2010</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Fund Balances</u> <u>12/31/2010</u>	<u>Investments</u> <u>at 12/31/2010</u>	<u>Total Cash and</u> <u>Investments</u> <u>at 12/31/2010</u>
Section I						
FUND TYPE: GENERAL						
261 CASH CHANGE	\$75.00	\$59.00	\$0.00	\$134.00	\$0.00	\$134.00
101 GENERAL	\$303,130.10	\$673,611.91	\$537,853.27	\$438,888.74	\$0.00	\$438,888.74
260 PETTY CASH	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00
Total by Fund Type:	\$303,355.10	\$673,670.91	\$537,853.27	\$439,172.74	\$0.00	\$439,172.74
FUND TYPE: SPECIAL REVENUE						
401 GIFT	\$142,105.73	\$20,893.63	\$20,048.59	\$142,950.77	\$0.00	\$142,950.77
108 LEVY EXCESS	\$0.00	\$2,039.77	\$0.00	\$2,039.77	\$0.00	\$2,039.77
61 RAINY DAY	\$53,204.44	\$36,293.19	\$0.00	\$89,497.63	\$0.00	\$89,497.63
Total by Fund Type:	\$195,310.17	\$59,226.59	\$20,048.59	\$234,488.17	\$0.00	\$234,488.17
FUND TYPE: DEBT SERVICE						
180 BOND AND INTEREST REDEMPTION	\$102,052.36	\$179,706.24	\$184,097.50	\$97,661.10	\$0.00	\$97,661.10
Total by Fund Type:	\$102,052.36	\$179,706.24	\$184,097.50	\$97,661.10	\$0.00	\$97,661.10
FUND TYPE: CAPITAL PROJECTS						
2012 CONSTRUCTION	\$57,810.99	\$477.53	\$58,288.52	\$0.00	\$0.00	\$0.00
2011 LIBRARY IMPROVEMENT RESERVE	\$496,375.15	\$8,195.21	\$20,481.71	\$484,088.65	\$0.00	\$484,088.65
Total by Fund Type:	\$554,186.14	\$8,672.74	\$78,770.23	\$484,088.65	\$0.00	\$484,088.65
FUND TYPE: AGENCY						
2021 PLAC CARD	\$30.00	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$30.00	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191

CASH UNITS ONLY

COUNTY: PULASKI COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES

FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$1,154,933.77	\$921,276.48	\$820,799.59	\$1,255,410.66	\$0.00	\$1,255,410.66
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$59.00				
Transfers Out			\$59.00			
Net Receipts and Disbursements		\$921,217.48	\$820,740.59			

UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: PULASKI COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101	GENERAL PROPERTY TAXES	\$374,728.86
	Total for: TAXES	\$374,728.86
101	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,818.00
101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$33,971.81
101	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,440.96
101	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$136,497.00
101	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$29,019.84
101	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$67,847.00
	Total for: INTERGOVERNMENTAL	\$273,594.61
101	FINES AND FEES-OTHER	\$15,057.97
	Total for: FINES, FORFEITURES, AND FEES	\$15,057.97
101	INTEREST EARNED	\$5,626.62
101	MISCELLANEOUS REVENUE-OTHER	\$4,255.01
	Total for: MISCELLANEOUS	\$9,881.63
101	REFUNDS-OTHER	\$348.84
	Total for: OTHER FINANCING SOURCES	\$348.84
	TOTAL RECEIPTS FOR 101 GENERAL	\$673,611.91
Fund:	<u>261 CASH CHANGE</u>	
261	TRANSFER FROM LIBRARY OPERATING FUND	\$59.00
	Total for: OTHER FINANCING SOURCES	\$59.00
	TOTAL RECEIPTS FOR 261 CASH CHANGE	\$59.00
Fund:	<u>401 GIFT</u>	
401	INTEREST EARNED	\$2,267.68
401	CONTRIBUTIONS AND DONATIONS	\$18,625.95
	Total for: MISCELLANEOUS	\$20,893.63
	TOTAL RECEIPTS FOR 401 GIFT	\$20,893.63
Fund:	<u>61 RAINY DAY</u>	
61	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$34,881.69
	Total for: INTERGOVERNMENTAL	\$34,881.69
61	INTEREST EARNED	\$1,411.50
	Total for: MISCELLANEOUS	\$1,411.50
	TOTAL RECEIPTS FOR 61 RAINY DAY	\$36,293.19
Fund:	<u>108 LEVY EXCESS</u>	
108	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$2,039.77

UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

PART 2 - RECEIPTS

COUNTY: PULASKI COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
	Total for: INTERGOVERNMENTAL	\$2,039.77
	TOTAL RECEIPTS FOR 108 LEVY EXCESS	\$2,039.77
Fund:	<u>180 BOND AND INTEREST REDEMPTION</u>	
180	GENERAL PROPERTY TAXES	\$162,028.52
	Total for: TAXES	\$162,028.52
180	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,045.00
180	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$12,884.47
180	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,305.04
	Total for: INTERGOVERNMENTAL	\$15,234.51
180	INTEREST EARNED	\$2,443.21
	Total for: MISCELLANEOUS	\$2,443.21
	TOTAL RECEIPTS FOR 180 BOND AND INTEREST REDEMPTION	\$179,706.24
Fund:	<u>2012 CONSTRUCTION</u>	
2012	INTEREST EARNED	\$477.53
	Total for: MISCELLANEOUS	\$477.53
	TOTAL RECEIPTS FOR 2012 CONSTRUCTION	\$477.53
Fund:	<u>2011 LIBRARY IMPROVEMENT RESERVE</u>	
2011	INTEREST EARNED	\$8,195.21
	Total for: MISCELLANEOUS	\$8,195.21
	TOTAL RECEIPTS FOR 2011 LIBRARY IMPROVEMENT RESERVE	\$8,195.21
	Total Receipts:	\$921,276.48

(LAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 66-5-191 PAGE: 1
COUNTY: PULASKI COUNTY
UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

Fund:	101 GENERAL	
	PERSONAL SERVICES	\$352,740.00
	SUPPLIES	\$13,951.09
	OTHER SERVICES AND CHARGES	\$98,232.21
	CAPITAL OUTLAY	\$72,848.77
	OTHER DISBURSEMENTS	\$22.20
	TRANSFER OF FUNDS	\$59.00
	TOTAL	\$537,853.27

Fund:	401 GIFT	
	CAPITAL OUTLAY	\$20,048.59
	TOTAL	\$20,048.59

Fund:	180 BOND AND INTEREST REDEMPTION	
	OTHER DISBURSEMENTS	\$184,097.50
	TOTAL	\$184,097.50

Fund:	2012 CONSTRUCTION	
	CAPITAL OUTLAY	\$58,288.52
	TOTAL	\$58,288.52

Fund:	2011 LIBRARY IMPROVEMENT RESERVE	
	CAPITAL OUTLAY	\$20,481.71
	TOTAL	\$20,481.71

Fund:	2021 PLAC CARD	
	OTHER DISBURSEMENTS	\$30.00
	TOTAL	\$30.00

TOTAL DISBURSEMENTS:		\$820,799.59
-----------------------------	--	---------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191

COUNTY: PULASKI COUNTY

PART 4 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

CASH

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		PETTY CASH	260				\$150.00

Total CASH: **\$150.00**

Total Cash and Investments: **\$150.00**

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191

COUNTY: PULASKI COUNTY

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

PART 5 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 6 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO
OTHER GOVERNMENTAL UNITS FOR:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191

COUNTY: PULASKI COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191

COUNTY: PULASKI COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(LAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2010

COUNTY: PULASKI COUNTY
UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(LAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PULASKI COUNTY PUBLIC LIBRARY

ID: 66-5-191

COUNTY: PULASKI COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------